IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SECOND DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE HON''BLE MR JUSTICE M.H.S. ANSARI

And

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 23957 of 2004

Between:

M/s. Plywood Traders, J.N. Road, Hyderabad, Rep by its Partner, Amar Kumar.

..... PETITIONER

AND

1 The Addl. Commissioner of Commercial Taxes (Legal) (FAC) O/o. the Commissioner (CT), Commercial Taxes Complex, Station Road, Nampally, Hyderabad.
2 The Deputy Commissioner of Commercial Taxes, Charminar Division, Hyderabad.
3 The Appellate Deputy Commissioner of Commercial Taxes, Charminar Division, Hyderabad.
4 The Commercial Tax Officer, N.S. Road, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate Writ, Order or direction, particularly one in the nature of a Writ of Mandamus, declaring the action on the part of the 1st respondent in rejecting the Revision (Stay) applications by his common order in OCT's Ref. NO. L.III(2)/1757/2004, dated 27-10-2004 (served on the petitioner on 1-11-04) for the assessment years 1995-96 and 98-99 (APGST) pending disposal before the Sales Tax Appellate Tribunal, as illegal, arbitrary and unconstitutional and pass such other

order or orders.

Counsel for the Petitioner: MR.A.K.JAISWAL

Counsel for the Respondents: GP FOR COMMERCIAL TAXES

The Court made the following:

ORAL ORDER: (per MHSA.J.)

Heard the learned counsel for the respective parties.

2. Keeping in view the nature of relief prayed for in the instant Writ Petition, the matter needs to be disposed of at this stage with certain appropriate directions.

3. The petitioner has questioned the order passed by the 1st respondent rejecting the stay application pertaining to the assessment years 1995-96 and 1998-99 pending disposal of the appeal before the Sales Tax Appellate Tribunal.

4. In such view of the matter, the instant Writ Petition is disposed of directing that if the petitioner deposits 50% of the tax in dispute for the respective assessment years 1995-96 and 1998-99 within a period of four (04) weeks from the date of hereof, the appeal pending before the Sales Tax Appellate Tribunal shall be heard and disposed of on its own merits without insisting upon the petitioner to pay the balance disputed tax. It is clarified that in computing the sum of 50% of disputed tax to be deposited, as directed above, credit shall be given to the amounts already paid by the petitioner. Consequently, the impugned order dated 27.10.2004 is set aside.

5. The Writ Petition is disposed of accordingly in terms of the above directions. There shall be no order as to costs.

(M.H.S.ANSARI, J.)

22nd December, 2004.

(S.ANANDA REDDY, J.)

SSR

Issue copy expeditiously

and on priority basis.

(BO)

.... REGISTRAR

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SECTION OFFICER

To

1 The Addl. Commissioner of Commercial Taxes (Legal) (FAC) O/o. the Commissioner (CT), Commercial Taxes Complex, Station Road, Nampally, Hyderabad.
2 The Deputy Commissioner of Commercial Taxes, Charminar Division, Hyderabad.
3 The Appellate Deputy Commissioner of Commercial Taxes, Charminar Division, Hyderabad.
4 The Commercial Tax Officer, N.S. Road, Hyderabad.

5 The Sales Tax Appellate Tribunal, Hyderabad.

6 2CCs to G.P. for Commercial Taxes, High Court of A.P. (OUT)

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